

ORIGINAL

FILED IN OPEN COURT  
U.S.D.C. - Atlanta

MAR 20 2018

JAMES N. HATTEN, Clerk

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION

By:

 Deputy Clerk

UNITED STATES OF AMERICA  
*v.*  
RENAULT SHINALL

Criminal Information  
No. 1:18-CR-00049

THE UNITED STATES ATTORNEY CHARGES THAT:

### Introduction

At all times relevant to this Information:

1. Defendant RENAULT SHINALL resided within the Northern District of Georgia.
2. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for enforcing and administering the federal tax laws of the United States, and collecting taxes owed to the United States.
3. An Electronic Filing Identification Number ("EFIN") was a number assigned by the IRS to tax return preparers that were accepted into the electronic filing program ("e-file"). To become an authorized IRS e-file provider, a preparer

had to submit an application and undergo a screening process to ensure that he or she was not a convicted felon.

4. On or about August 20, 2012, RENAULT SHINALL opened a bank account with JP Morgan Chase, account ending x8390, in the name of "Jet Fast Income Tax Service LLC."

5. On or about August 30, 2012, RENAULT SHINALL opened a bank account with Regions Bank, account ending x2977, in the name of "Renault Shinall DBA Online Tax Masters LLC."

**Conspiracy to Defraud the United States  
(18 U.S.C. § 371)**

6. The factual allegations contained in Paragraphs 1 through 5 of the Introduction Section of this Information are realleged and incorporated herein as if copied verbatim.

7. From at least in or about November 1, 2012, and continuing through on or about April 2, 2014, within the Northern District of Georgia and elsewhere, the defendant, RENAULT SHINALL, Co-Conspirator 1, Co-Conspirator 2, and others, both known and unknown to the United States Attorney, did unlawfully voluntarily, intentionally and knowingly combine, conspire and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing and defeating the lawful Government functions of the IRS

of the Treasury Department by fraudulently obtaining and causing others to fraudulently obtain the payment of income tax refund claims.

**Manner and Means**

8. RENAULT SHINALL, Co-Conspirator 1, Co-Conspirator 2, and others, both known and unknown to the United States Attorney, would and did agree to file false federal income tax returns with the IRS.

9. RENAULT SHINALL, Co-Conspirator 1, Co-Conspirator 2, and others, both known and unknown to the United States Attorney, would and did obtain from the IRS EFINs in the names of Co-Conspirator 2 and other individuals known to the United States Attorney.

10. RENAULT SHINALL, Co-Conspirator 1, Co-Conspirator 2, and others, both known and unknown to the United States Attorney, would and did open, and caused to be opened, bank accounts to receive tax refunds in connection with the filing of false tax returns.

11. RENAULT SHINALL, Co-Conspirator 1, Co-Conspirator 2, and others, both known and unknown to the United States Attorney, would and did direct tax refunds into bank accounts he owned and controlled in connection with the filing of false tax returns.

12. RENAULT SHINALL, Co-Conspirator 1, Co-Conspirator 2, and others, both known and unknown to the United States Attorney, would and did use debit cards for bank accounts opened in connection with the filing of false tax returns to withdraw cash or to pay for personal items.

**Acts in Furtherance of the Conspiracy**

13. To accomplish the objectives of the conspiracy, in the Northern District of Georgia and elsewhere, and in furtherance thereof, RENAULT SHINALL, and others, both known and unknown to the United States Attorney, committed, among other acts, the following acts in furtherance of the conspiracy:

14. On multiple dates, between in or about November 1, 2012, and in or about April 2, 2014, the precise dates being known to the United States Attorney, RENAULT SHINALL and others filed or caused to be filed with the IRS 2,957 false federal tax returns claiming over \$4.2 million of fraudulent tax refunds.

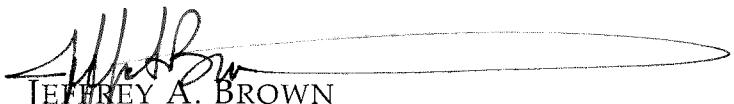
15. On or about February 28, 2013, RENAULT SHINALL issued to Co-Conspirator 1 a check in the amount of \$4,135, drawn on Regions Bank account ending in x2977.

16. On or about May 8, 2013, a fraudulent tax refund in the amount of \$22,141 was deposited into the Jet Fast Income Tax Service LLC account with JP Morgan Chase, account ending x8390.

All in violation of Title 18, United States Code, Section 371.

BYUNG J. PAK

*United States Attorney*



JEFFREY A. BROWN  
*Assistant United States Attorney*  
Georgia Bar No. 088131

SEAN BEATY  
Virginia Bar No. 67941  
DAVID ZISSESON  
D.C. Bar No. 493772  
U.S. Department of Justice, Tax Division  
*Trial Attorneys*

600 U.S. Courthouse  
75 Ted Turner Drive, SW  
Atlanta, GA 30303  
404-581-6000  
Fax: 404-581-6181